

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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**APPLICANT:** James Takeshi Sugahara

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**TITLE: A METHOD FOR STRUCTURING A TRANSACTION**

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**ELECTRONIC MAIL CERTIFICATE**

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- (1) PTOL-85 Issue Fee Transmittal

is being transmitted electronically to the United States Patent Office on the date indicated above.

Respectfully submitted,  
**GREENBERG TRAURIG, LLP.**

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